

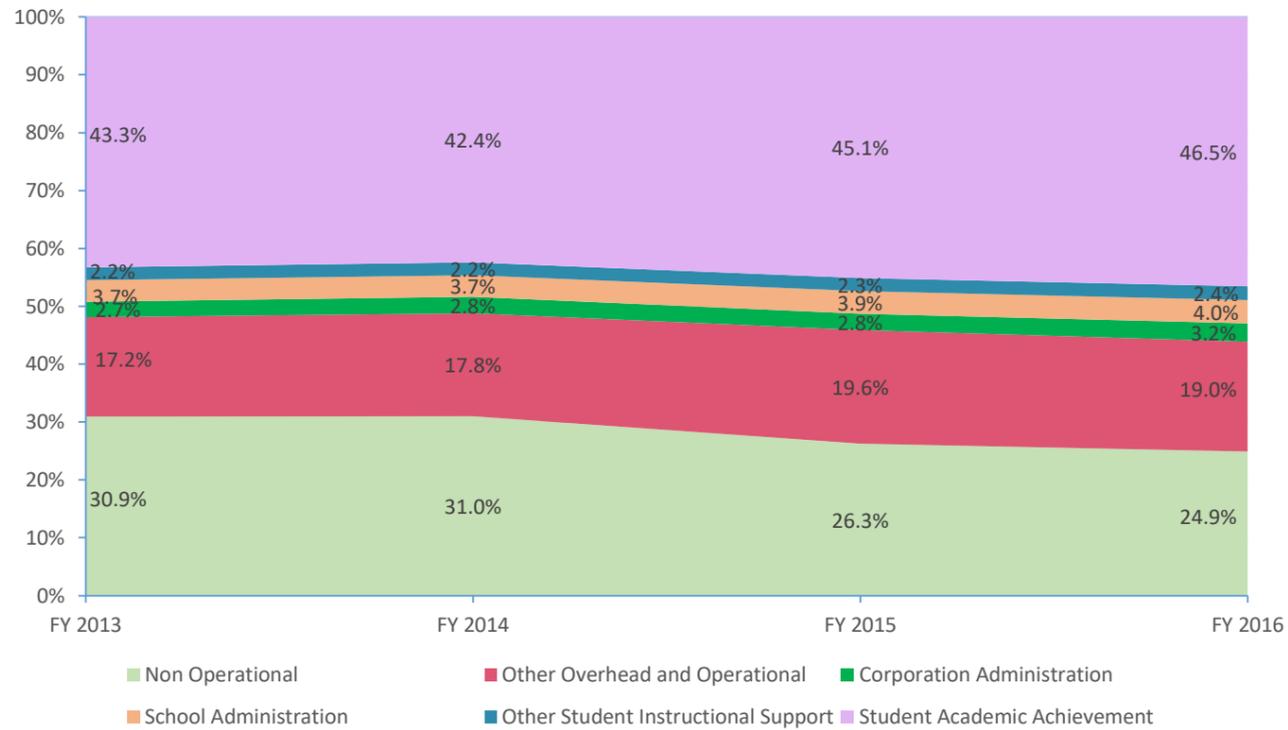
**School Corporation Expenditures by Account  
Biannual Financial Report Data  
Merrillville Community School (4600)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$34,459,089	45.1%	\$30,818,813	41.7%	\$37,965,408	43.3%	\$37,453,165	42.4%	\$37,770,584	45.1%	\$36,680,380	46.5%
Student Instructional Support	\$4,154,157	5.4%	\$4,152,002	5.6%	\$5,207,221	5.9%	\$5,253,508	5.9%	\$5,162,199	6.2%	\$5,054,781	6.4%
<b>Total</b>	<b>\$38,613,245</b>	<b>50.5%</b>	<b>\$34,970,815</b>	<b>47.3%</b>	<b>\$43,172,629</b>	<b>49.2%</b>	<b>\$42,706,673</b>	<b>48.4%</b>	<b>\$42,932,784</b>	<b>51.3%</b>	<b>\$41,735,161</b>	<b>53.0%</b>

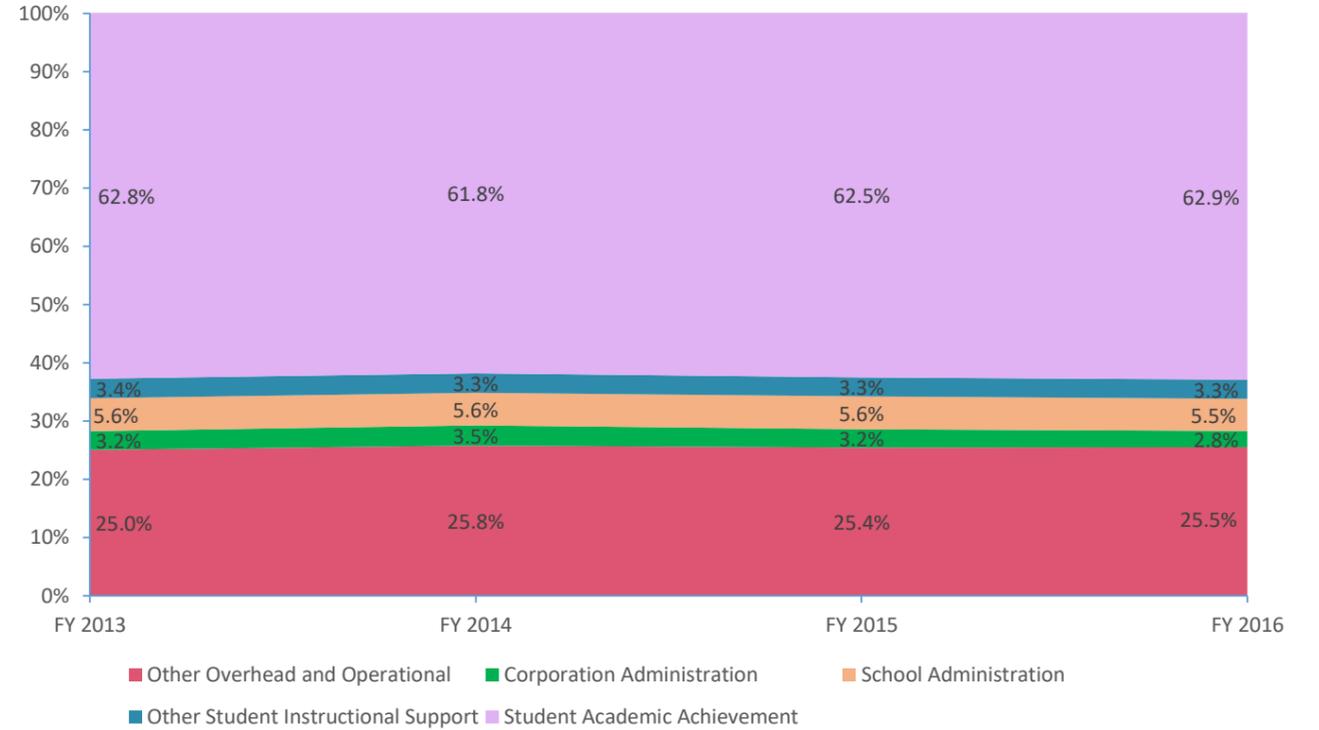
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$14,046,971	18.4%	\$16,294,617	22.0%	\$17,405,069	19.8%	\$18,225,391	20.6%	\$18,794,718	22.5%	\$17,449,852	22.1%
Non Operational	\$23,754,819	31.1%	\$22,666,071	30.7%	\$27,143,686	30.9%	\$27,377,561	31.0%	\$21,983,233	26.3%	\$19,629,190	24.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$37,801,790</b>	<b>49.5%</b>	<b>\$38,960,688</b>	<b>52.7%</b>	<b>\$44,548,755</b>	<b>50.8%</b>	<b>\$45,602,952</b>	<b>51.6%</b>	<b>\$40,777,951</b>	<b>48.7%</b>	<b>\$37,079,042</b>	<b>47.0%</b>

<b>Grand Total</b>	<b>\$76,415,035</b>	<b>\$73,931,503</b>	<b>\$87,721,384</b>	<b>\$88,309,625</b>	<b>\$83,710,735</b>	<b>\$78,814,203</b>
--------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Merrillville Community School (4600)**

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$116,642	\$881,179	\$1,360,639	\$1,385,635	1087.9%	57.2%	1.8%
11100	Regular Programs	Elementary	\$6,948,730	\$11,760,488	\$13,542,130	\$12,989,619	86.9%	10.5%	-4.1%
11200	Regular Programs	Middle/Junior High	\$4,702,108	\$3,031,594	\$4,119,857	\$4,065,904	-13.5%	34.1%	-1.3%
11300	Regular Programs	High School	\$5,587,533	\$7,823,842	\$9,628,816	\$9,712,845	73.8%	24.1%	0.9%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$0	\$166,291	\$115,276	NA	NA	-30.7%
11630	Regular Programs	Alternative Education Programs - High School	\$37,050	\$94,023	\$161,519	\$177,764	379.8%	89.1%	10.1%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$23,157	\$117,524	\$52,456	\$44,058	90.3%	-62.5%	-16.0%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$40,500	\$927,152	\$398,940	\$376,614	829.9%	-59.4%	-5.6%
12350	Special Programs	Physical Impairment - Homebound	\$64,814	\$80,539	\$55,481	\$55,051	-15.1%	-31.6%	-0.8%
12710	Special Programs	Equal Opportunity At Risk	\$205,198	\$270,396	\$530,195	\$556,584	171.2%	105.8%	5.0%
12900	Special Programs	Other Special Programs	\$34,030	\$60,688	\$12,462	\$14,246	-58.1%	-76.5%	14.3%
13600	Adult/Continuing Education Programs	Special Interest Programs	\$916,954	\$1,072,520	\$359,958	\$155,440	-83.0%	-85.5%	-56.8%
14100	Summer School Programs	Elementary	\$44,117	\$90,031	\$22,479	\$21,092	-52.2%	-76.6%	-6.2%
14200	Summer School Programs	Middle/Junior High School	\$78,925	\$106,510	\$2,392	\$10,194	-87.1%	-90.4%	326.1%
14300	Summer School Programs	High School	\$271,003	\$245,729	\$206,631	\$227,263	-16.1%	-7.5%	10.0%
16100	Remediation	Remediation Testing	\$386,136	\$25,460	\$0	\$0	-100.0%	-100.0%	NA
16200	Remediation	Preventive Remediation	\$0	\$221,212	\$92,674	\$87,297	NA	-60.5%	-5.8%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$41,862	(\$10,456)	\$63,000	\$41,786	-0.2%	499.6%	-33.7%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$2,104,496	\$2,012,785	\$2,771,232	\$3,053,024	45.1%	51.7%	10.2%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$54,243	\$14,984	\$0	\$0	-100.0%	-100.0%	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$192,305	\$215,260	\$527,901	\$511,585	166.0%	137.7%	-3.1%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$21,410	\$155,981	\$160,277	NA	648.6%	2.8%
22220	Instruction	Library/Media Services - School Library	\$417,493	\$709,355	\$607,552	\$589,546	41.2%	-16.9%	-3.0%
22230	Instruction	Library/Media Services - Audiovisual	\$120,220	\$114,957	\$219,178	\$237,309	97.4%	106.4%	8.3%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$35	\$0	\$0	\$0	-100.0%	NA	NA
22290	Instruction	Library/Media Services - Other Educational Media Services	\$9,996	\$3,819	\$13,028	\$9,833	-1.6%	157.5%	-24.5%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$1,054,230	\$167,186	NA	NA	-84.1%
22350	Instruction	Instruc. Related Tech. - Systems Operations	\$0	\$165,869	\$5,512	\$0	NA	-100.0%	-100.0%
22360	Instruction	Instruc. Related Tech. - Network Support	\$2,017,390	\$761,944	\$1,016,480	\$1,069,042	-47.0%	40.3%	5.2%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$7,655	\$73,343	NA	NA	858.1%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$2,048	\$4,976	NA	NA	142.9%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$12,595	\$150,843	NA	NA	1097.6%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$757,061	\$0	\$601,270	\$615,768	-18.7%	NA	2.4%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$0	\$982	NA	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$1,351,857	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$26,523,855</b>	<b>\$30,818,813</b>	<b>\$37,770,584</b>	<b>\$36,680,380</b>	<b>38.3%</b>	<b>19.0%</b>	<b>-2.9%</b>
<b>Student Instructional Support</b>									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$6,342	\$0	\$0	\$0	-100.0%	NA	NA
21140	Students	Attend. & Social Work Serv. - Pupil Accounting	\$0	\$0	\$272,523	\$290,557	NA	NA	6.6%
21190	Students	Attend. & Social Work Serv. - Other	\$0	\$84,617	\$114,140	\$117,209	NA	38.5%	2.7%
21220	Students	Guidance Services - Counseling Services	\$501,759	\$677,137	\$1,164,826	\$1,128,493	124.9%	66.7%	-3.1%
21340	Students	Health Services - Nurse Services	\$245,795	\$251,769	\$336,334	\$350,137	42.5%	39.1%	4.1%
24100	School Administration	Office of The Principal	\$2,290,103	\$3,138,479	\$3,274,376	\$3,168,385	38.4%	1.0%	-3.2%
24900	School Administration	Other Support Services - School Admin.	\$4,000	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Instructional Support Total</b>			<b>\$3,047,999</b>	<b>\$4,152,002</b>	<b>\$5,162,199</b>	<b>\$5,054,781</b>	<b>65.8%</b>	<b>21.7%</b>	<b>-2.1%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$24,534	\$86,303	\$134,292	\$127,557	419.9%	47.8%	-5.0%
23150	General Administration	Board of Education - Legal Services	\$52,866	\$22,126	\$11,433	\$12,017	-77.3%	-45.7%	5.1%
23160	General Administration	Board of Education - Promotion Expenses	\$10,019	\$9,808	\$3,864	\$4,560	-54.5%	-53.5%	18.0%
23190	General Administration	Board of Education - Other Governing Body Services	\$9,039	\$24,789	\$19,293	\$35,294	290.5%	42.4%	82.9%
23210	General Administration	Executive Administration - Office of The Superintendent	\$639,483	\$1,058,800	\$970,855	\$833,432	30.3%	-21.3%	-14.2%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Merrillville Community School (4600)**

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
23220	General Administration	Executive Administration - Community Relations	\$37,795	\$48,641	\$0	\$0	-100.0%	-100.0%	NA
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$12,788	\$12,377	\$152,466	\$160,852	1157.8%	1199.6%	5.5%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$36,501	\$32,243	\$10,275	\$14,291	-60.8%	-55.7%	39.1%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$31,693	\$50,024	\$51,160	\$43,222	36.4%	-13.6%	-15.5%
25150	Central Services	Fiscal Services - Payroll Services	\$37,968	\$88,200	\$98,744	\$99,428	161.9%	12.7%	0.7%
25160	Central Services	Fiscal Services - Financial Accounting	\$131,210	\$98,449	\$68,245	\$67,227	-48.8%	-31.7%	-1.5%
25180	Central Services	Fiscal Services - Property Accounting	\$1,650	\$0	\$0	\$0	-100.0%	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$22,721	\$27,205	\$43,755	\$44,100	94.1%	62.1%	0.8%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$0	\$600	\$0	\$0	NA	-100.0%	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$0	\$564	NA	NA	NA
25196	Central Services	Fiscal Services - Other - Cash Change	\$2,215	\$1,815	\$2,240	\$2,240	1.1%	23.4%	0.0%
25750	Central Services	Personnel Services - Health Services	\$66,009	\$53,616	\$144,012	\$143,412	117.3%	167.5%	-0.4%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$81,662	\$123,664	\$103,964	NA	27.3%	-15.9%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$50,355	\$2,094	\$2,352	NA	-95.3%	12.3%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$798,204	\$0	\$0	NA	-100.0%	NA
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$431,599	\$516,376	\$796,014	NA	84.4%	54.2%
25890	Central Services	Other Technology Services	\$120,405	\$0	\$0	\$0	-100.0%	NA	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$111,826	\$146,240	\$190,414	\$190,330	70.2%	30.1%	0.0%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$3,894,159	\$4,851,089	\$5,679,111	\$5,513,457	41.6%	13.7%	-2.9%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$101,834	\$119,913	\$110,356	\$90,528	-11.1%	-24.5%	-18.0%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$367,721	\$171,491	\$451,639	\$445,975	21.3%	160.1%	-1.3%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$225	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$144,124	\$236,718	\$294,162	\$315,376	118.8%	33.2%	7.2%
26700	Operation and Maintenance of Plant Services	Insurance	\$184,835	\$157,179	\$124,548	\$144,254	-22.0%	-8.2%	15.8%
27010	Student Transportation	Service Area Direction	\$203,866	\$191,895	\$360,403	\$366,167	79.6%	90.8%	1.6%
27100	Student Transportation	Vehicle Operation	\$1,682,901	\$3,446,287	\$2,170,719	\$2,292,119	36.2%	-33.5%	5.6%
27200	Student Transportation	Monitoring Services	\$110,658	\$204,151	\$280,353	\$296,406	167.9%	45.2%	5.7%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$858,938	\$818,783	\$897,531	\$728,995	-15.1%	-11.0%	-18.8%
27400	Student Transportation	Purchase of School Buses	\$649,045	\$11,827	\$1,244,849	\$0	-100.0%	-100.0%	-100.0%
27500	Student Transportation	Insurance on Buses	\$203,787	\$153,807	\$268,361	\$214,010	5.0%	39.1%	-20.3%
27700	Student Transportation	Contracted Transportation Services	\$15,648	\$26,850	\$18,540	\$13,763	-12.0%	-48.7%	-25.8%
27900	Student Transportation	Other Student Transportation Services	\$128,932	\$130,082	\$179,078	\$179,198	39.0%	37.8%	0.1%
31100	Food Services Operations	Service Area Direction	\$55,582	\$91,908	\$153,957	\$120,340	116.5%	30.9%	-21.8%
31200	Food Services Operations	Food Preparation and Dispensing	\$1,687,953	\$2,492,659	\$3,826,812	\$3,835,368	127.2%	53.9%	0.2%
31900	Food Services Operations	Other Food Services	\$0	\$66,925	\$191,116	\$213,043	NA	218.3%	11.5%
<b>Overhead and Operational Total</b>			<b>\$11,638,929</b>	<b>\$16,294,617</b>	<b>\$18,794,718</b>	<b>\$17,449,852</b>	<b>49.9%</b>	<b>7.1%</b>	<b>-7.2%</b>
<b>Non Operational</b>									
33100	Community Service Operations	Direction of Community Services	\$0	\$682	\$9,097	\$18,654	NA	2636.3%	105.1%
33200	Category not Specified	Community Recreation	\$129,226	\$133,597	\$129,854	\$125,905	-2.6%	-5.8%	-3.0%
33400	Category not Specified	Athletic Coaches	\$376,696	\$470,890	\$510,084	\$514,945	36.7%	9.4%	1.0%
33940	Other Community Services	Child Care Services	\$565	\$611	\$0	\$0	-100.0%	-100.0%	NA
41000	Category not Specified	Land Acquisition and Development	\$134,697	\$0	\$0	\$0	-100.0%	NA	NA
43000	Category not Specified	Professional Services	\$23,427	\$105,598	\$12,820	\$26,204	11.9%	-75.2%	104.4%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$7,561,739	\$781,917	\$930,318	\$1,410,902	-81.3%	80.4%	51.7%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$0	\$64,000	\$0	NA	NA	-100.0%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$175,000	\$0	\$0	NA	-100.0%	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$798,897	\$1,144,571	\$1,035,432	\$597,898	-25.2%	-47.8%	-42.3%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$346,444	\$220,134	\$158,145	\$102,388	-70.4%	-53.5%	-35.3%
49000	Category not Specified	Other Facilities Acq. and Construction	\$0	\$134,097	\$42,027	\$60,298	NA	-55.0%	43.5%
51100	Principal on Debt	Bonds	\$455,000	\$660,000	\$920,000	\$1,150,000	152.7%	74.2%	25.0%
52100	Interest on Debt	Bonds	\$339,462	\$583,147	\$351,317	\$293,431	-13.6%	-49.7%	-16.5%
52200	Interest on Debt	Temporary Loans	\$738,879	\$851,650	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$12,321,747	\$16,682,500	\$17,504,000	\$14,640,500	18.8%	-12.2%	-16.4%
53400	Lease Rental	Other-Principal	\$0	\$0	\$1,618	\$405,808	NA	NA	24982.4%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Merrillville Community School (4600)**

Account					Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
			FY 2006	FY 2009	FY 2015	FY 2016	
54200	Advancements and Obligations	Common School Fund - Principal	\$345,905	\$721,679	\$314,524	\$282,257	-18.4%
<b>Non Operational Total</b>			<b>\$23,572,684</b>	<b>\$22,666,071</b>	<b>\$21,983,233</b>	<b>\$19,629,190</b>	<b>-16.7%</b>
<b>Prorated by Fund</b>							
26491 - SAA	NA	PERF - 2007 Account Code	\$266,126	\$0	\$0	\$0	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$33,604	\$0	\$0	\$0	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$250,297	\$0	\$0	\$0	NA
26491 - NO	NA	PERF - 2007 Account Code	\$5,576	\$0	\$0	\$0	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$1,509,924	\$0	\$0	\$0	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$220,586	\$0	\$0	\$0	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$483,942	\$0	\$0	\$0	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$36,643	\$0	\$0	\$0	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$183,595	\$0	\$0	\$0	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$30,385	\$0	\$0	\$0	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$59,841	\$0	\$0	\$0	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$4,736	\$0	\$0	\$0	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$5,575,056	\$0	\$0	\$0	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$818,854	\$0	\$0	\$0	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$1,610,976	\$0	\$0	\$0	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$134,754	\$0	\$0	\$0	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$16,481	\$0	\$0	\$0	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$2,728	\$0	\$0	\$0	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$2,986	\$0	\$0	\$0	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$425	\$0	\$0	\$0	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$384,053	\$0	\$0	\$0	NA
<b>Prorated by Fund Total</b>			<b>\$11,631,569</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>